

Exhibit B

Wilkes Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
CLAIRE’S HOLDINGS LLC, <i>et al.</i> , ¹)	
)	Case No. 25-11454 (BLS)
)	
Debtors.)	(Jointly Administered)
)	
)	

**DECLARATION OF KEVIN WILKES IN SUPPORT
OF DEBTORS’ APPLICATION FOR ENTRY OF AN
ORDER (I) AUTHORIZING THE EMPLOYMENT AND
RETENTION OF BDO USA, P.C. AS TAX ADVISORY SERVICES
PROVIDER TO THE DEBTORS AND DEBTORS IN POSSESSION,
EFFECTIVE AS OF AUGUST 6, 2025, (II) APPROVING THE TERMS
OF THE SERVICES AGREEMENT, AND (III) GRANTING RELATED RELIEF**

Pursuant to 28 U.S.C. § 1746, I, Kevin Wilkes, declare under penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

I am a principal of BDO USA, P.C. (“BDO USA”). I provide this declaration (the “Declaration”) on behalf of BDO USA in support of the application of the Debtors (the “Application”) for entry of an order: (a) authorizing the Debtors to employ and retain BDO USA as their tax services provider, effective as of August 6, 2025, pursuant to the terms and conditions set forth in that certain letter attaching the “Terms and Conditions of the Master Services Agreement” between BDO USA and the Debtors dated July 1, 2025, (the “2025 Terms and Conditions Letter”), a copy of which is attached as Exhibit 1 to Exhibit A to the Application,

¹ The Debtors in these chapter 11 cases, along with the last four digits of their federal tax identification numbers, to the extent applicable, are: Claire’s Holdings LLC (9619); BMS Distributing Corp. (4117); CBI Distributing Corp. (5574); Claire’s (Gibraltar) Holdings Limited (4273); Claire’s Boutiques, Inc. (5307); Claire’s Canada Corp. (7936); Claire’s Intellectual LLC (5274); Claire’s Puerto Rico Corp. (6113); Claire’s Stores, Inc. (0416); Claire’s Swiss Holdings II LLC (7980); Claire’s Swiss Holdings LLC (2299); CLSIP Holdings LLC (1950); CLSIP LLC (9769); and CSI Canada LLC (2343). The Debtors’ mailing address is 2400 West Central Road, Hoffman Estates, IL 60192.

that certain letter attaching the “Terms and Conditions of the Master Services Agreement” between BDO USA and the Debtors, dated August 1, 2024 (the “2024 Terms and Conditions Letter”), a copy of which is attached as Exhibit 2 to Exhibit A of the Application, that certain letter attaching the “Terms and Conditions of the Master Services Agreement” between BDO USA and the Debtors dated May 1, 2023 (the “2023 Terms and Conditions Letter,” and together with the 2025 Terms and Conditions Letter and the 2024 Terms and Conditions Letter, the “Terms and Conditions Letter”), a copy of which is attached as Exhibit 3 to Exhibit A of the Application, and any Statements of Work by and among the Debtors and BDO USA (the “SOWs,” and together with the Terms and Conditions Letter, collectively, the “Services Agreement”); (b) approving the terms of the Services Agreement; and (c) granting related relief. Unless otherwise defined, all capitalized terms used herein shall have the meanings given to them in the Application.

1. The Debtors have selected BDO USA as the Debtor’s tax advisory services provider due to (a) the firm’s extensive experience in and knowledge of the Debtor’s operations that BDO USA has obtained by providing tax consultant services since approximately 2018; and (b) BDO USA’s outstanding reputation as a provider of tax consulting services generally.

2. BDO USA is a leading full-service accounting, tax, and business advisory firm with offices, principals, and professional staff located throughout the United States. BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world.

3. BDO International Limited (“BDO International”) is a company limited by guarantee incorporated under the laws of England and Wales. The board of directors for BDO International is composed of the CEOs of the seven largest BDO International member firms across the Americas, EMEA, and Asia-Pacific region. BDO International does not provide client

services. Rather, the international BDO network is a global network of separate, independent member firms (each an “Independent Member Firm”) that operate in 150 countries and over 1,300 offices throughout the world (collectively, the “BDO Global Network”). BDO USA is the U.S. Independent Member Firm of BDO International and is a leading full-service accounting, tax, and business advisory firm that, together with its subsidiaries, has over 75 offices and more than 12,000 professionals in the United States.

4. Independent Member Firms are separate and independent from BDO USA and do not constitute affiliates or subsidiaries of BDO USA, each other, or any entity holding itself out as a global parent. The Independent Member Firms are more aptly described as a network of independent organizations practicing under a common brand. The Independent Member Firms enter into a services agreement with Brussels Worldwide Services (“Brussels Worldwide”), a Belgian limited liability company. Brussels Worldwide coordinates the services provision within the global BDO network on the basis of central costs such as the global office for BDO International, global webpage, etc. that are allocated amongst all BDO Independent Member Firms based upon the Independent Member Firms’ revenues and volume of referred work.

5. Independent Member Firms are granted a distinct and exclusive territory in which they can operate under the BDO brand name that does not overlap with the territory of any other member firm. The Independent Member Firms are organized and operated in accordance with the laws and jurisdictions of the country or region in which each Independent Member Firm is located. To the best of my knowledge, partners and/or principals of each Independent Member Firm are either directly or indirectly the sole owners of their respective Independent Member Firms depending on the equity construction with respect to the holding companies for each of the Independent Member Firms. There is no overlap with respect to a partner’s and/or principal’s

ownership in its respective Independent Member Firm and any other Independent Member Firm. The Independent Member Firms also do not share officers and directors. Neither profits nor losses are shared between or among the Independent Member Firms. The Independent member firms also do not share staff. To the extent a member firm wishes to use the employee of another member firm, the parties enter into an arm's-length employee lease agreement.

6. No Independent Member Firm or BDO Rise (as defined below) will be used to provide services in these chapter 11 cases.

7. BDO USA is a leading full-service accounting, tax, and business advisory firm with offices, partners, and professional staff located throughout the United States. BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world. BDO USA has considerable experience providing accounting, tax, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code. *See, e.g., In re CTN Holdings, Inc.*, Case No. 25-10603 (TMH) (Bankr. D. Del. May 29, 2025) (authorizing the retention of BDO); *In re Prospect Medical Holdings, Inc.*, Case No. 25-80002 (SGJ) (Bankr. N.D. Texas Apr. 30, 2025) (same); *In re CCA Constr., Inc.*, Case No. 24-22548 (CMG) (Bankr. D.N.J. Feb. 7, 2025) (same); *In re HiQ, Inc.*, Case No. 23-11361 (JTD) (Bankr. D. Del., Dec. 9, 2024) (same); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same); *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. Apr. 24, 2024) (same); *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023)

(same); and *In re I GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 25, 2022) (same).²

8. Subject to further order of the Court, and consistent with the Services Agreement, the Debtors request the employment and retention of BDO USA to perform certain tax advisory, tax preparation, and accounting advisory services for the Debtors, as follows: (a) federal and state income tax return preparation; (b) federal and state income tax provision; (c) business property rendition preparation and administrative hearing representation; (d) research and development expense deduction analysis; (e) sales and use tax reports; (f) sale and use tax audit defense (g) sales and use tax return preparation; (h) sales tax refund claim preparation; (i) sales and use tax consulting; and (j) other related tax services requested by the Debtors (collectively, the “Services”).

9. BDO USA’s standard hourly rates for each level of professional are set forth in the following schedule:³

<u>Resource</u>	<u>Standard Rate</u>
Principals/ Managing Director	\$725-\$1,150
Director	\$650-\$850
Manager	\$550-\$750
Seniors	\$375-\$625
Associates	\$175-375

² Because of the voluminous nature of the orders cited in this application, they are not attached to this declaration. Copies of these orders are available upon request to the Debtors’ counsel.

³ In accordance with firm-wide adjustments, these hourly rates are subject to further periodic adjustments to reflect economic and other conditions. Like many of its peer firms, BDO USA increases the hourly billing rate of

10. In addition to the rates described above, the Debtor and BDO USA have agreed that the Debtors shall reimburse BDO USA for actual expenses incurred in connection with BDO USA's performance of the Services.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

11. BDO USA has provided services to the Debtors since approximately 2018. BDO USA received prepayments within 90 days of the Petition Date in the aggregate amount of \$215,000. In August of 2025, the Debtors began prepaying BDO for the services they were requesting BDO provide to the Debtors. The prepayments that BDO received within 90 days of the Petition Date are as follows:

<u>Date Prepayment Received</u>	<u>Prepayment Amount</u>
August 1, 2025	\$90,000
August 1, 2025	\$35,000
August 5, 2025	\$90,000

As of the Petition Date, approximately \$164,206.30 of the prepayment amount remained unused and is being held by BDO. BDO intends to apply the remaining prepayment amounts towards its post-petition invoices once such invoices are approved by the Court.

BDO USA'S CONFLICT CHECK PROCEDURES

12. As part of its practice, BDO USA appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be claimants and/or parties in interest in these chapter 11 cases. In connection with the preparation of this declaration, BDO USA obtained from the Debtor the names of individuals and

professionals and paraprofessionals once a year in the form of (a) market increases in the ordinary course and (b) periodic increases within each professional's and paraprofessional's current level of seniority.

entities that may be parties in interest in these chapter 11 cases, and such parties are listed on **Schedule 1** attached hereto, which include, but are not limited to:

- A. Bankruptcy Judges and Staff
- B. Clerk of the Court
- C. Debtor Professionals
- D. Debtor
- E. Equity Owners
- F. Unsecured Creditors
- G. Top 30 Unsecured Creditors
- H. Director/Officer
- I. Secured Creditors
- J. U.S. Trustee Office

13. To ensure that any and all conflicts are properly identified, BDO USA conducts three levels of review (collectively, the “Conflict Review Process”).

14. First, BDO USA inputs all interested parties into a database (the “BDO USA Conflict System”) shared by BDO USA and all of its subsidiaries.⁴ The interested parties that were run through the BDO USA Conflict System are those set forth on **Schedule 1** attached hereto. The BDO USA Conflict System then generates a detailed list of any potential connections within BDO USA. Then, using the generated list, BDO USA’s conflicts team sends an email to the engagement leader of each potential connection identified to determine whether the connection

⁴ As discussed below, BDO USA formed an entity as part of a joint venture with the Independent Member firm located in India (“BDO India”) called BDO RISE Private Limited (“BDO Rise”) that is located and incorporated in India. BDO Rise performs services exclusively for clients of BDO USA or its wholly owned subsidiaries. Accordingly, all of the clients for whom BDO Rise performs services are also checked as part of the BDO USA Conflict System. BDO India, as an Independent Member Firm, operates in accordance with the International Conflict Check System (as defined herein).

(a) creates a conflict, (b) is a connection that should be disclosed as required by the Bankruptcy Code, and/or (b) otherwise prevents BDO USA from being engaged.

15. Second, the Debtors' significant vendors and trade creditors and any other significant parties are sent in one of the two emails (the "Conflict Correspondence") that is sent out by BDO USA each day to all BDO USA professionals and all professionals of subsidiaries of BDO USA (collectively, the "BDO Professionals"). The BDO Professionals are required to review the Conflict Correspondence and respond by clicking on the embedded link within the email to any connection exclusively between any of the BDO Professionals' clients and any party listed in the Conflict Correspondence.⁵ Conflict Correspondence is performed on a daily basis by BDO USA.

16. Third, in addition to the foregoing conflict review processes, the parties on **Schedule 1** attached hereto were input into the independence and conflict system maintained by BDO International (the "International Conflict Check System").

17. Through this system, BDO USA submits a question asking all of the other Independent Member Firms if they have provided services to the Debtor or are representing any entities with any connection to the Debtors. All of the other Independent Members are required to respond to BDO USA's inquiry to indicate if they have provided any services to the Debtors or any other entities listed on **Schedule 1**. Any responses received through the International Conflict Check System are included in the disclosures submitted as set forth on **Schedule 2** attached hereto.

⁵ Given the number of BDO Professionals in the BDO Global Network, BDO Professionals may have professional, business, working, or social relationships with firms, professionals, or companies that may be connected to these cases. Additionally, many BDO Professionals have family who may work at other firms or companies that may be connected to these cases.

BDO CAPITAL

18. BDO Capital Advisors, LLC (“BDO Capital”) is a licensed broker dealer registered with the Financial Industry Regulatory Authority and the Securities and Exchange Commission. BDO Capital is not an investment advisor, nor does it invest capital on behalf of its clients. Rather, BDO Capital is strictly an advisor to private companies with respect to mergers, acquisitions, and ESOP transactions. BDO Capital is a part of the BDO USA Conflict System and, thus, was included with the checks of the parties in interest lists.

INDIAN OPERATIONS

19. As noted above, BDO Rise is an entity formed in India as a result of a joint venture by BDO USA and BDO India. BDO USA owns the majority of the equity in BDO Rise and BDO India owns the remainder of the equity. The majority of the BDO Rise board of directors are officers, directors, or principals of BDO USA and the executive managing director of BDO Rise is a principal of BDO USA. BDO USA and BDO Rise have no other staff in common.

20. BDO Rise’s annual profits will be paid to both BDO USA and to BDO India. Moreover, BDO Rise, BDO USA, and BDO India have entered into a royalty agreement whereby BDO India will receive a tiered annual royalty payment from BDO Rise. BDO USA and BDO India provide certain services to BDO Rise, which are paid for on an arm’s-length, cost-plus basis by BDO Rise.

21. As noted above, BDO Rise will only perform services for BDO USA clients and thus, all of its clients would necessarily be checked as part of the BDO USA Conflict System. As also set forth above, BDO Rise will not provide any services in these chapter 11 cases.

**BDO USA'S CONNECTIONS WITH
PARTIES IN INTEREST IN THESE CHAPTER 11 CASES**

22. BDO USA conducted the Conflict Review Process, the result of which disclosed that neither BDO USA nor any of the other Independent Member Firms currently represent any entity having an adverse interest to the Debtors. Based upon the analysis of the results that was conducted at my request, I determined that, other than as set forth below, BDO USA does not have any connection with the Debtor, their creditors, or other parties in interest other than as set forth on **Schedule 2** attached hereto.

23. Notwithstanding the foregoing, BDO USA (a) does not have any connections with the U.S. Trustee, or any person employed by the Office of the U.S. Trustee other than as set forth on **Schedule 2** attached hereto, (b) are “disinterested persons,” as defined in Section 101(14) of the Bankruptcy Code, (c) does not own any debt securities or equity securities of the Debtors, and (d) does not hold or represent any interest adverse to the Debtors. Further, the BDO Professionals that will be assisting the Debtors in these chapter 11 cases (a) do not own any stock in any of the Debtors, (b) do not have any connections with the bankruptcy judges from this district or the U.S. Trustee or any person employed by the Office of the U.S. Trustee, (c) have not been an officer, director, or employee of any Debtor, or (d) do not have any connection to the Debtors.

24. As neither the term “connection,” as used in Bankruptcy Rule 2014, nor the proper scope of a professional’s search for “connection” has been defined, BDO USA has set forth on **Schedule 2** attached hereto the names of the interested parties where BDO USA or its subsidiaries have performed and presently may be performing auditing, audit-related, tax, or consulting services unrelated to the Debtors for creditors or other parties of interest. To the best of my knowledge, each of these engagements relate to matters totally unrelated to these chapter 11 cases for which BDO USA is seeking to be engaged. If new relationships arise, or if BDO USA discovers

additional information that BDO USA believes requires additional disclosure, BDO USA will file a supplemental disclosure with the Court as promptly as possible.

25. Except as otherwise set forth herein, BDO USA has not shared or agreed to share any of its compensation in connection with this matter with any other person.

26. Except for the modifications requested in the Application, BDO USA intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court, and the Services Agreement, and pursuant to any additional procedures that may be established by the Court in these chapter 11 cases.

[Signature Page to Follow]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: August 29, 2025

/s/ Kevin Wilkes

Kevin Wilkes
Principal
BDO USA, P.C.

Schedule 1

Parties in Interest List

SCHEDULE 1

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtors
1(b)	Known Affiliates
1(c)	Director/Officer
1(d)	Bankruptcy Professionals
1(e)	Banks/Lender/UCC Lien Parties/Administrative Agents
1(f)	Contract Counterparties
1(g)	Insurance
1(h)	Landlords
1(i)	Litigation
1(j)	Significant Equity Holders
1(k)	Surety & Letters of Credit Issuers/Beneficiaries
1(l)	Taxing Authority/Governmental/Regulatory Agencies
1(m)	Vendors
1(n)	Bankruptcy Judges
1(o)	Office of the United States Trustee
1(p)	363 Sale Parties
1(q)	Top 30 Creditors
1(r)	UCC Members
1(s)	UCC Professionals

SCHEDULE 1(a)

Debtors

BMS Distributing Corp.
CBI Distributing Corp.
Claire's Accessories UK Ltd.
Claire's Boutiques Inc.
Claire's Canada Corp.
Claire's European Distribution Ltd.
Claire's European Services Ltd.
Claire's Gibraltar Holdings LLC
Claire's Gibraltar Holdings Ltd.
Claire's Holdings LLC
Claire's Intellectual LLC
Claire's Puerto Rico Corp.
Claire's Stores Canada Corp.
Claire's Stores Inc.
Claire's Swiss Holdings II LLC
Claire's Swiss Holdings LLC
CLSIP Holdings LLC
CLSIP LLC
CSI Canada LLC

SCHEDULE 1(b)

Known Affiliates

BMS Fashion Corp.
Claire's (Gibraltar) Holdings Ltd.
Claire's (Gibraltar) Intermediate Holdings Ltd.
Claire's Accessories Spain SLU
Claire's Accessories UK Ltd.
Claire's Accessories UK Ltd. French Branch
Claire's Accessories UK Ltd. Irish Branch
Claire's Austria GmbH
Claire's Belgium BV
Claire's China Services (Trust)
Claire's Czech Republic sro
Claire's European Distribution Ltd.
Claire's European Services Ltd.
Claire's France SAS
Claire's Germany GmbH
Claire's Gibraltar Holdings LLC
Claire's Holdings Sarl
Claire's Hungary Kft
Claire's Italy SRL Unipersonale
Claire's Luxembourg Holdings Sarl
Claire's Luxembourg Sarl
Claire's Netherlands BV
Claire's Poland sp zoo
Claire's Stores Canada Corp.
Claire's Switzerland GmbH
CSI Luxembourg Sarl
CSI Luxembourg Sarl, Luxembourg, Zweigniederlassung Neuhausen am Rheinfall
RSI International Ltd.
Whiteclaire's Acessorios Portugal Unipessoal Lda.

SCHEDULE 1(c)

Director/Officer

Algaze, Samantha
Annam, Shireesh
Arenschield, George
Bankov, Hristo
Bauza, Carmen
Best, Paul
Bhatnagar, Priya
Boen, David
Brown, Stuart
Bruns, DeAnn
Chadha, Alisha
Clark, Phillip
Cramer, Chris
Darer, Michael
Deep, Rohit
Diers, Peter
Estime, Jerald
Flint, Richard
Gilliam, Paul
Herenstein, Andrew
Hurley, Meghan
Kapoor, Rohit
Ketel, Elizabeth
Killion, Theo
Lomow, Samantha
McKeough, Brendan
Peroni, Tina
Porter, Maryann
Reilly, Michele
Rubinfeld, Arthur
Sanders, Amy
St. Clair, Bryan
Stoddard, Suzanne
Wells, David

SCHEDULE 1(d)

Bankruptcy Professionals

Alvarez & Marsal
Houlihan Lokey Inc.
Interpath Advisory Co.
Kirkland & Ellis LLP
Omni Agent Solutions
Prosek LLC

SCHEDULE 1(e)

Banks/Lender/UCC Lien Parties/Administrative Agents

1st Bank	Eastern Bank
1st Summit Bank	Elliott Associates LP
American Bank	Elliott International LP
American Bank of Montana	Elliott Investment Management LP
American National Bank	Evolve Bank & Trust
Ameris Bank	Exchange Bank, The
Ankura Trust Co. LLC	F&M Bank
Arvest Bank	Farmers State Bank
AST JPMorgan Global Thematic	Fifth Third Bank NA
Bancfirst Corp.	First American Bank
Banco Popular of Puerto Rico	First Bank Kansas
BancorpSouth Inc.	First Bankers Trust Co. NA
Bangor Savings Bank	First Citizens Bank & Trust Co.
Bank Champaign NA	First Community Bank
Bank of America	First Farmers Bank & Trust Co.
Bank of America NA - NY	First Financial Bank
Bank of Hawaii Corp.	First Hawaiian Bank
Bank of Oklahoma	First Horizon Bank
Bank of the West	First Interstate Bank
BankFinancial Corp.	First Mid Bank & Trust NA
Banknorth	First National Bank
BMO Harris Bank	First National Bank of Ottawa
Border Bank	First United Bank
Bremer Bank NA	First Western Bank & Trust
Camden National Bank	Flagstar Bank NA
Cape Cod Five Cents Savings Bank	Franklin Savings Bank
Central Bank Boone County	German American Bank
Chase Lincoln	GIM Specialist Investment Funds
Chase Lincoln Host Bank	GIM Trust 2 - Senior Secured Loan Fund
Citibank NA	Goldman Sachs
Citizens Bank	Great Southern Bank
Citizens National Bank	Hancock Bank
City National Bank	Hawthorn Bank
Coast Central Corp.	Hickory Point Bank and Trust
Commerce Bank NA	Huntington National Bank
Community Bank	International Bank of Commerce
Community National Bank & Trust	Invesco
Core First Bank & Trust	Invesco Ltd.
Cornerstone Bank	Invsco-Invsco Gobal Strategic Income Fund
County Bank	Inwood National Bank
Desert Community Bank	Isabella Bank & Trust
Dubuque Bank & Trust Co.	

JP Morgan Investment Management Inc. -	Oaktree Principal Fund V
US	Oaktree Principal V Continuation Fund LP
JP Morgan Investment Management Inc. -	OCM LP Oaktree Principal Fund
IBM	Park National Bank
JPM	Peoples Bank
JPM- Advanced Series Trust Allocation	PlainsCapital Bank
High Yield Portfolio	PNC Bank NA
JPM - SEI Institutional Managed Target	Premier Bank
High Yield Bond	Premier Bank of Minnesota
JPM Chase Retirement Plan	Redwood
Jpm Core Plus Bond Fund	Redwood Drawdown Master Fund III LP
JPM Floating Rate Income Fund	Redwood Drawdown MF II LP
JPM Global Bond Opportunities Fund	Redwood Enhanced Income Corp.
JPM Im Ltd.-SEI Institutional	Redwood Master Fund Ltd.
JPM Income Builder Fund	Redwood Opportunity Master Fund Ltd.
JPM LVIP JP Morgan High Yield	Regions Bank
JPM Total Return Fundd	Rio Grande Bank
JPMorgan Chase Bank NA	S&T Bank
JPMorgan Commingled Pension Trust Fund	Simmons Bank
JPMorgan Global Strategic Bond Fund	South State Bank
JPMorgan High Yield Fund	STAR Financial Bank
JPMorgan Income Fund	State Bank
JPMorgan Strategic Income Opportunities	Synovus Bank
JPMorgan Unconstrained Debt Fund	TD Bank NA
KeyBank NA	Texas Bank & Trust Co.
Kirkwood Bank & Trust Co.	TH PU In For Social Security
Lake Region Bank of Commerce	Titan Bank NA
Lea County State Bank	Tri Counties Bank
M&T Bank Corp.	Truist Financial Corp.
MAM LP - Empire Secured Credit Funding	Trustco Bank NA
I	UMB Bank NA
Marathon Asset Management LP	Umpqua Bank
Monarch	United Bankshares Inc.
Monarch Capital Master Partners V-A LP	United Community Bank
Monarch Capital Master Partners VI LP	Valley National Bank
Monarch Debt Recovery Master	Vectra Bank
Monarch Debt Recovery Master Fund Ltd.	VR Advisory Services Ltd.
Morgan Stanley	VR Global Partners LP
Morgan Stanley Senior Fund Inc.	Wazee Street Capital Management LLC
Natwest Offshore Gibraltar Ltd.	Wazee Street Opportunities Fund
NBCUniversal Media LLC	Wells Fargo & Co.
NBT Bank NA	WesBanco Inc.
Neuberger Berman Holdings LLC	Wisely
Neuberger Berman Special Fund	Woodforest National Bank
Northway Bank	Wrentham Cooperative Bank
Oaktree Capital Management LP	

SCHEDULE 1(f)

Contract Counterparties

3Business.com Ltd.	Bioworld International (Shanghai)
ABG Accessories Inc.	Bioworld International Ltd.
Academy Fire Life Safety LLC	Bioworld Merch (NingA72:A118bo)
Accellor Inc.	BIP Candy & Toy UK Ltd.
Accessory Innovations (Shanghai)	Blackhawk Network Holdings Inc.
Accessory Innovations LLC	Blue Cross & Blue Shield of Illinois
Action Services Group Inc.	Blue Sky Designs Ltd.
Adobe Cloud	Blue Sky Designs Ltd. (Ningbo)
ADP GlobalView BV	Blue Yonder Inc.
ADP Inc.	Blueprint Coll (Ningbo)
ADP International Services BV	Blueprint HK Co. Ltd.
AdSwerve Inc.	Bodytecc Jewelry Factory Ltd. Co.
Air Labs Inc.	Bonkers Toy Co. (Shenzhen)
Algonomy Software	Bonkers Toy Co. LLC
Aliquantum International	Boomerang
Alshaya Trading Co. WLL	Brandsight Inc.
ALT. Fragrances	Broadstone
Alumatec Pacific Products	Brookfield
Ama Design International (Hong Kong)	Bupa Dental Services Ltd.
Anhui Tumoon Apparel Co. Ltd.	Bureau Veritas SA
Aon - Aon Risk Services Northeast Inc.	Business of Fashion Ltd., The
Aon Risk Services Northeast Inc.	Canada Life Assurance Co.
Aphmau	Canon Inc.
Aspire Systems Digital Transformation Inc.	Capitol Light
Atlassian Corp.	Carlson Fixtures
Attentive Mobile Inc.	Caticorn International Co. Ltd.
Aura Access (Haiphong)	Caticorn International Co. Ltd. (Haiphong)
Aura Accessories LLC	CBL
Aurora World Inc.	CBTS Technology Solutions LLC
Aurora World UK Ltd.	CCA Industries Inc.
Avalara Inc.	Centric Beauty (Haiphong)
Avid Floor Maintenance Inc.	Centric Beauty LLC
AXA PPP Healthcare Ltd.	Centric Socks LLC (Shanghai)
B&B Collection SRL	CenturyLink Communications LLC
Baker & McKenzie LLP	Character Options Ltd.
Baker Tilly Global Tax Solutions Ltd.	Chicago Consumables Inc.
Basic Fun Inc.	Click Distribution Ltd.
Basic Fun Inc. (Shanghai)	Clinical Health Technologies
Belfor USA Group Inc.	Cloudflare Inc.
Bendon Inc.	CMA Industrial Development Foundation
Beverly Hills (Qingdao)	Ltd.
Bill Me Later Inc.	ComData

ComPsych Corp.
Confiance Business Solutions Ltd.
Confidence by GaBBY Goodwin
Connoisseurs Products
Contempo
Conveyor Craft Inc.
Coqueterias El Salvador
Coqueterias Sociedad Anonima
Cornerstone OnDemand Inc.
CradlePoint Inc.
Creme Shop, The
Cuddle Barn (Shanghai)
Cuddle Barn Inc.
Cut From The Wild
CyberArk Software Ltd.
Dan Dee International (Shanghai)
Data ACS
DealTracking
Deem/Tower Travel
Delta Dental of Illinois
Descartes Systems Group Inc., The
DHL Group
Difuzed BV Fob
Difuzed NA Inc. (Ningbo)
Disguise Ltd. (Land)
DNC UK Ltd.
Dongguan Superstar Body Piercing Jewelry
Factory
Dope Slimes LLC
DPD Europe/UK
Dragon Eyes
E & Q Fashion (Haiphong)
EA Logistics
Eccolo Ltd.
Eccolo Ltd. (Ningbo)
EES Global LLC
Elegant Logistic Group Insurance
ELF Co. Ltd. (Bangkok)
Ella Cosmetics
Enterprise Rent A Car UK Ltd.
Envasado Xio (Valencia)
Envasado Xiomara SLU
Evershine CRE (Hong Kong)
Exalta Marcas SAPI de CV
ExLogistics
Expeditors

Expeditors UK
Expeditors US
Experian Marketing Solutions LLC
Fantas-Eyes (Shanghai)
Fantas-Eyes Inc.
Fashion Angels
Fashion Angels (Ningbo)
Fast Forward (Shenzhen)
Fazit/LB Enterprise LLC
Federal Express Corp.
Fedex
Fifth Third Processing Solutions LLC
FineLine Technologies Inc.
Fio International
Floormax USA
Fortinet Inc.
France Lab Inc.
Frasier Sterling (Qingdao)
Froid Express Holding SARL
FrontStreet FS
Fu Wah Manufactory (Hong Kong)
FujiFilm Business Innovation Hong Kong
Ltd.
Funko UK Ltd.
GEMC2 LLC (Shenzhen)
GEMC2 LLC/Blinger
Getty Images
Global Payments Inc.
Global Reponse LLC
Global Top Services (HK) Ltd.
GloPotion
GMA Shanghai (SGH)
Google Inc.
Granite Telecommunications LLC
GSPANN Technologies Inc.
Half Moon Bay Ltd. (Fob)
Hally Hair Inc.
Hamee US Corp. (Shenzhen)
Hangzhou Kata Co. Ltd
Health Equity
Heathside Trading Ltd.
Helen Andrews Inc.
HER Accessories
Heritage Candy Co.
HGC Global Communications Ltd.
High Intencity Corp.

High Intensity Fob
 High Point Design LLC
 Hilton, Paris
 Hip Sing China Industrial Ltd.
 HKBN Enterprise Solutions HK Ltd.
 HKBN Enterprise Solutions Ltd.
 Home & Nature
 Honghu Leather Co. Ltd.
 Hop Lik Container Service Ltd.
 Horizon Group USA
 Horizon GRP (Ningbo)
 HTI Toys UK Ltd.
 HYM International Co. Ltd.
 Idea Group International (Hong Kong)
 Imagine 8 Ltd.
 Importadora Sparapks SAPI De CV
 InComm
 Incredible Nov (Shenzhen)
 Indeed Inc.
 Inked By Dani
 Innovative Cosmetic (Shenzhen)
 Innovative Cosmetic Concepts
 Innovative Cosmetics (Kao)
 Inspired Thinking Group (ITG) Ltd.
 Inspired Thinking Group (US) Inc.
 Intalytics/Kalibrate
 Intertek Testing Services Hong Kong Ltd.
 Inverness Corp.
 J&D Brush Co. LLC
 Jacmel Jewelry Inc.
 JAS Logistics
 Jay Franco Eur (Shanghai)
 Jay Franco Europe Ltd.
 Jaz Toys UK Ltd.
 Jazwares LLC
 Jennz LLC
 Jennz LLC (Ningbo)
 Jiangxi Meican (Ningbo)
 Jiangxi Meican Industry & Trade Co. Ltd.
 JM International Co. Ltd.
 JM Silber Ltd. (Bangkok)
 Johnson Controls Inc.
 Juno Craft Co. Ltd.
 Just Play (HK) Ltd.
 Just Play (HK) Shanghai
 Just Play (HK) Shenzhen

Kaiser Permanente
 Kangaru Brands (Ningbo)
 Kirker Europe Ltd.
 KL Electric Co.
 Klarna
 Kojac Fashion (Qingdao)
 Kojac Fashion Accessories Ltd.
 Lakontra International (Hong Kong)
 Lavender Sugar
 LBS Group
 Legacy Facility Maintenance Solutions
 Lennox National Account Services LLC
 Levy Realty Advisors Inc.
 License 2 Play Toys LLC
 LinkedIn Corp.
 Liquid Glass (Qingdao)
 Liquid Glass Body Jewelry LLC
 Localoc Inc.
 Localoc Inc. (Shenzhen)
 Lofty Innovation Co. Ltd.
 Long Yat Handbag Fty Ltd.
 Lucent Product Inc.
 Lucky Tree Co. (Hong Kong)
 Macerich
 Madiag SARL
 Maintenance Vendors
 Malliaris SA
 ManageEngine
 Manulife (International) Ltd.
 Markwins Beauty Brands Inc.
 Markwins Beauty Brands International
 Marsh (Hong Kong) Ltd.
 Maruyu
 Mary Fashion Accessories Co. Ltd.
 (Taiwan)
 Master Toys & Novelties
 Mastercard International Inc.
 Measa
 Mercer
 Merchandise Vendors - Service & Product
 Mermade Hair
 MetLife Inc.
 MGA Entertainment Inc.
 MGA Entertainment UK Ltd.
 Microsoft Azure Inc.
 Microsoft EA

Mike Albert Leasing
Minster
Minster Computer Systems Ltd.
Misirli UK Ltd.
Montagne Jeunesse International Ltd.
Mood Media Corp.
Moose Toys LLC (Shenzhen)
Moose Toys UK Ltd.
Morning Charm Ltd.
Moveable Inc.
MRI Real Estate Software LLC
My Sales LLC
Natalia Marketing Corp. (Ningbo)
New Clicks South Africa Proprietary Ltd.
New Forum Enterprises Ltd.
Newmark Group Inc.
Ningbo Yekea Home Articles Co. Ltd.
Novelty Express SA
NPN360
NPW Group (Shenzhen)
Ogilvie Ltd.
OLR
One For Fun (Ningbo)
One For Fun Ltd.
Ooly LLC
Operadora Sparapks SAPI De CV
Optiv Security Inc.
Oracle Financials
Oracle Retail
Orb Factory Ltd., The
Original Additions (BP) Ltd.
Orkin LLC
OT Technology Inc.
Ovative Group LLC
Pacific Piercing Supply Inc.
Pan Oceanic (Shanghai)
Pantone Connect
Pantone Swatches & Pantone Books
Paypal Inc.
Phoenix Manufacturing Co. Ltd.
Pipsticks Inc.
PMS International Group PLC
Popsockets (Shenzhen)
Prenax (WWD)
Pretty Woman (GZH)
Pretty Woman (New York)

Pretty Woman LLC
Prime Mode Co. Ltd.
ProLogis UK XXIV Sarl
ProShip Inc.
Protos Security
PTL Systems Inc.
Qingdao Collect Jewelry Co. Ltd.
Qingdao Fineart & Craft Co. Ltd.
Qingdao HGC Body Jewelry Co. Ltd.
Qingdao Imperial Art Co.
Qingdao Jinyuxianghe Jewelry Co. Ltd.
Qingdao JY Fashion
Qingdao Oasis Import & Export Co. Ltd.
Qingdao S&J Jewelry Co. Ltd.
Qingdao SH&C Fashion Jewelry Co. Ltd.
Qingdao Shinsung Arts Crafts Co. Ltd.
Qingdao World Money
Qingdao Xujunhui Jewelry Co. Ltd.
Qingdao YM Jewerlies Co. Ltd.
Radium Creation Ltd.
Rare Beauty Brands Inc.
Raytik Ltd.
Real Packaging Co.
RealtimeBoard Inc.
Reflectiz Inc.
Right Choice Exports
Right Choice Exports (Delhi)
Riosoft
Riskified Inc.
RMS
RMS International (Ningbo)
RMS International (USA) Inc.
Roy Lowe & Sons Ltd.
Rubies Enterprises Ltd.
Rubies Masquerade Co. UK Ltd.
Salesforce Inc.
Salsify Inc.
SAVVi
Schylling Inc.
Scopevisio Retail Solutions
SDWorx
Sebang Chain Co. (Qingdao)
Sebang Chain Vina (Haiphong)
ServiceChannel.com
SGS Hong Kong Ltd.
Shalom International

Shalom International (Ningbo)
Shanghai East (Phnom Penh)
Shanghai Style (Shanghai)
SHC Direct LLC
Shenzhen Three Champions Yuan Trading
Co. Ltd.
Shine Arts Crafts Co. Ltd.
Shiny Goods Inc.
ShopperTrak
Silver Buffalo LLC
Simba Smoby Toys UK Ltd.
Simon
Sisco Industries Ltd. (Haiphong)
Skinny Dip Landed
Skinnydip Ltd.
Smartsheet Inc.
Smile Gems
Smilegems Ltd. (London)
SNDZ Enterprise Corp. (Hong Kong)
Sodexa SARL
SOS Maintenance & Construction Ltd.
Specialty Store Services
Spin Master Inc.
Spin Master Toys (Haiphong)
Spin Master Toys Far East Ltd.
Springdale Acoustics Inc.
Sprout Social Inc.
SPS Commerce Inc.
Starlight ACC (Shanghai)
Stickerbeans
Stickerbeans (Ningbo)
Stirrup Unlimited LLC
Stor SL
Stored Value Solutions Inc.
Street Players
Studex
Studex UK Ltd.
Sugar Luv
Sunny Fashion Jewelry Co. Ltd. (Qingdao)
Sunshine & Glitter
Tair Jiuh Enterprise Co. Ltd.
Tamantar Co.
Temp Cooler LLC
Theme
Tong Yi Access (Hong Kong)
Tradewin

TranzAct Technologies Inc.
Travelux Ltd.
Tree Hut
Triangle Sign & Service LLC
Triple-S Management Corp.
TrueCommerce (Coventry) Ltd.
TrueSource
Tung Hing Plastic Manufactory Ltd.
Two Boys Designs Inc.
U&I Fashion (Haiphong)
UCC Distributing Inc.
UL Verification Services Inc.
Urban Reform Realty
US Bank NA
USPA Access (Shenzhen)
USPA Accessories LLC
V&E Accessories Inc.
VeriFone Inc.
Viacom Inc.
Viacom International Inc.
Viff Ltd.
Viff Ltd. (Shanghai)
Vision Service Plan
Vogue Digital
Waitwhile Inc.
Walmart Inc.
Walton Signage Corp.
Watsons Water
WebFab LLC
Wenzhou Eyestar Eyewear Co. Ltd.
Wenzhou Pleasure Trade Co. Ltd.
WGSN Ltd.
Wide Harvest Investment Ltd.
William Lamb Group Ltd.
Wind Designs Ltd.
WIS International
Workday Inc.
Workjam Inc.
World of Sweets
Worldline SA
Yiwu Kingtai Trading Co. Ltd.
Yiwu Volcano Arts & Crafts Co. Ltd.
Yottaa Inc.
Yumark Enterprises (Bangkok)
Yumark Industries (Ningbo)
Yumark Industries (Phnom Penh)

Zinio Online Magazine
Zuru LLC (Shenzhen)
Zuru UK Ltd.

SCHEDULE 1(g)

Insurance

AFCO Credit Corp.
Affiliated FM Insurance Co.
AGCS Marine Insurance Co.
Allianz Engineering Inspection Services Ltd.
Allianz Insurance PLC
Aon Underwriting Managers
Ascot Insurance Co.
Axis Insurance Co.
Beazley Insurance Co. Inc.
Beazley Syndicate 2623/623
Berkley Insurance Co.
Continental Casualty Co.
Continental Insurance Co., The
Endurance American Insurance Co.
Federal Insurance Co.
FM Insurance Co. Ltd.
FM Insurance Europe SA Luxembourg, Bern Branch
Freedom Specialty Insurance Co.
Greenwich Insurance Co.
Illinois National Insurance Co.
Liberty Mutual
Lloyd's of London
Mapfre Praico Insurance Co.
Navigators Insurance Co.
Ohio Casualty Insurance Co., The
Starr Indemnity & Liability Co.
US Specialty Insurance Co.
Vienna Insurance Group AG
XL Insurance America Inc.
XL Specialty Insurance Co.
Zurich Insurance Co. Ltd.
Zurich Insurance PLC

SCHEDULE 1(h)

Landlords

16191576 Canada Inc.	CenterCal LLC
380 & 289 LP	Central Walk
4D Properties	Central Walk Tsawwassen
6800 Eastman Avenue LLC	CIM Group
863 Broadway LLC	City View Commercial
Abbell Associates LLC	CMG / Provost Group Inc.
Acadia Realty Trust	Coldwell Banker
AH Property Management LLC	Collett Management LLC
Alliance Health Inc.	Colliers International Asset Management
American Assets	Inc.
American Realty Capital LLC	Compass Retail
Apollo Net Lease Co. LLC	Continental Realty Corp.
Ashkenazy Acquisition Group	Cord Meyer Development LLC
Ashley Group	Cordano Co.
Avison Young	Coventry Mall Associates
Baldwin, Alexander	CPI Property Group
Barnett Properties Ltd.	Craig Realty Group
Bayer Properties LLC	Crawford Square
Bayfield Realty Advisors Inc.	Crescent Land Development Associates
BentallGreenOak	LLC
Bentley Mall Association	Crombie
Berengaria Development	CTO Realty Growth Inc.
Berkeley Mall LLC	Cushman & Wakefield
Berkowitz Development Group Inc.	Cushman & Wakefield Asset Services Inc.
BFW Howell Associates LLC	CW Capital Asset Management LLC
Bixby Bridge Capital	Cypress Equities Managed Services
Branson Landing	Daniel Corp.
Brazos TC - Partnership A LP	DCM Ltd. LLC
Brixmor Property Group Inc.	DDR Asset Management LLC
Brookfield	DDR Norte LLC SE
Burroughs & Chapin Co. Inc.	DDR Stone Oak Holdings LLC
Cadillac Fairview	DDR Urban LP
Cafaro	DeBartolo Holdings LLC
Cameron Crossing Inv. Ltd.	Dechomai Asset Trust Number Two LLC
Carroll/1709 Ltd.	DeRito Talking Stick North LLC
Casto	Dimond Center Holdings LLC
CBL	DiMucci Cos.
CBRE Inc.	DLC Management Corp.
Centennial Advisory Services LLC	DP Management LLC
Centennial Pueblo Mall Manager LLC	Dream Big Partners LLC
Centennial RE Co.	Druker Co. Ltd, The
Centennial Real Estate Management LLC	Edge Realty Group

Edwards Realty Group
Equity One (Sheridan Plaza) LLC
Erimar Realty LLC
Ethan Conrad
Euro Pro
Fairbourne Properties
Fameco
Federal Realty Investment Trust
Federal Realty OP LP
Federal REIT
Feil
Feldman Equities of Arizona
Festival Management Corp.
FFO RE Advisors
Fidelis Realty Partners Ltd.
First Washington Realty Inc.
Fishman Real Estate Group
Forbes Cohen
G&I IX Camp Creek Property LLC
Gallatin Mall Group LLC
Gateway Knollwood LLC
Gemini Rosemont
Gerrity Group LLC
GJ Group Properties Inc.
GK Development Inc.
Goodman Realty Group
GRE Management Services Inc.
Great Plains Development
Hall Road Crossing Owner LLC
Hanford Mall
Harlem Irving
Harsch Investment
Hauppauge Properties LLC
Hendon
Hines Global Income Trust Inc.
Horizon Property Group
Howard Hughes Corp., The
Hull Property Group LLC
IGP LLC
Inland Real Estate Group of Cos. Inc., The
International Growth Properties
InvenTrust Property Management LLC
Investec Real Estate Cos.
Irvine Co.
Irvine Co. LLC, The
Ivanhoe Cambridge

Jim Wilson & Associates LLC
Jimmy Jazz Inc.
JJ Gumberg Co.
Johnson Commercial Development
Jones Lang Lasalle Americas Inc.
Junction Boulevard Realty
Karruli LLC
Katz Properties Management LLC
Kemper Development Co.
KeyBank NA
Kimco
Kimco Realty Corp.
Kinsley Properties
Kite Realty
Kohan Retail Investment Group
Kohan/Summit Management
Kotarides
L3 Properties
Lake Success Shopping Center LLC
Lamar Cos.
Lance-Kashian & Co.
Legacy Cos., The
Lerner
Lewcon Retail LLC
Lexington Co.
Liberty Common 2018 LLC
Little Rock Outlets Realty Holding LLC
Lormax Stern Development Inc.
Luan Investments
M&J Wilkow Ltd.
Macerich
Madison Marquette Inc.
Maley Co., The
Mark T. Brennan & Associates
Marx Realty LLC
Mayaguez Mall
MC Strauss & Co.
McCOR Management
McKnight Properties
MCM Properties Ltd.
MDN Development Inc.
Merlone Geier Management LLC
Metro National Corp.
MGHerring Group Inc., The
Mid America Real Estate-Wisconsin LLC
Miromar

MLWD Inc.
MMI Realty
Moonbeam Capital Investments LLC
Morguard
Morrison Cos.
NADG (US) General Partner Inc.
Namdar Realty Group LLC
New England Development Inc.
New Market 1 LLC
NewQuest Properties Ltd.
Nicholas Investment Co.
NLCO
North Plains Mall Management LLC
NorthPark Partners LP
Northwest Target LLC
Northwood Investors LLC
Oakdale Property Partners LLC
Olshan Properties
Onni Group
Opus Group, The
Osborne Capital Group
OTB Destination
Out of the Box Ventures LLC
Oxford In Trust For Square One
Pace Properties Inc.
Pacific Bridgewater Management PR LLC
Pacific QKC Management PR LLC
Pacific Retail Capital Partners LLC
Palouse Mall LLC
Pappas Investments Inc.
Paramount Realty Services Inc.
Patchogue Realty
PCI Developments
Pine Tree Commercial Realty LLC
Pinnacle Leasing & Management LLC
Plaza Las Americas
Poag Shopping Centers LLC
Poplin Place LLC
Prairie Hills Mall LLC
PREIT
Prep Property Group Inc.
Primaris REIT
Prism Co.
Propst Properties
Providence Group
Pyramid Management Group Inc.

QC East LLC
QIC
QuadReal Property Group LP
Rainier Cos., The
RAM Property Development LLC
RBS Group
RED Development
Redico
Redlands Joint Venture LLC
Regency Centers LP
Regis
Related Retail Corp.
Related Urban
Rialto Capital Advisors LLC
RioCan
River West Management LLC
RL Miami LP
Robert B. Aikens & Associates LLC
Robert Lynn Management Co.
Robson Properties
RockStep Capital LLC
RREEF Alternative Investments
SA Development Co. LP
Saed Investments IV LLC
Salthill Capital Corp.
Santa Margarita Ventures LLC
SARM Five Points Plaza LLC
Satterfield-Helm Management Inc.
Schnitzer Properties Management
Schottenstein Property Group Inc.
Seligman & Associates Inc.
Seritage Growth Properties
Settlers R1 Inc.
SH UTE III LLC
Shea Properties
Shin Yen Retail Property Management LLC
ShopCore Properties LP
Silver Lake Center LLC
Simon
Site Centers
Sizeler Realty Co. Inc.
SL Nusbaum Realty Co.
Smugglers Capital Corp.
Sobert Realty Corp.
Southport 2013 LLC
SP Center LLC

Spectrum Realty
Spinoso Management Group
Spinoso Real Estate Group LLC
Stark Enterprises LLC
Starwood Capital Group
Steiner & Associates Inc.
Sterling Organization
Stiles
Stirling Properties Inc.
Stockbridge Ohio LLC
StreetMac
Tabani Group Inc.
Tanger Inc.
Tanger Properties LP
Taubman
Terminus Properties Co. LLC
TGA NAP
THF ONC Development LLC
Time Equities Inc.
TKG Management
Torrington Properties
Trademark Properties
Triovest Realty Advisors Inc.
Triple Five
Tucker Meridian, LLC
Turnberry Associates Inc.
United Properties Corp.
University Mall Management Inc.
Urban Edge Properties
Urban Retail Properties
USPG Portfolio Six LLC
Vestar Property Management Co.
Walmart Inc.
Washington Prime Glimcher
Wayne Towne Enterprises Ltd.
Weigand-Omega Management Inc.
West Acres Development
Westcliff
Westdale Properties
Westfield Corp.
Wilcox Savage
Wilder Cos. Ltd., The
Wilfid Brookhollow Associates
Williams Jackson Ewing
Wilmorite Management Group LLC
WMG Meadows LLC

Wolfson Group Inc.
Woodbury
Woodmont
Woodmont Co., The
WS Asset Management Inc.
WS Development
Wulfe Management
YAM Properties

SCHEDULE 1(i)

Litigation

Cuevas, Daniel
I Pee Holdings
Matthews, Amaya
Pfeffer, Rachel
Pout, Christian
Riviera, Esmeralda
Triventure
Voivod, Michael

SCHEDULE 1(j)

Significant Equity Holders

Accessory Holdings LP
Elliott Associates LP
Elliott Management Corp.
Ensemble Investment Holdings LLC
Goldman Sachs & Co. LLC
Monarch Alternative Capital LP
Redwood Capital Management
Vero, Ryan

SCHEDULE 1(k)

Surety & Letters of Credit Issuers/Beneficiaries

Citibank NA
Credit Suisse Group AG
Greenwich Insurance Co.
Indian Harbor Insurance Co.
Intact Financial Corp.
JPMorgan Chase Bank NA
One Beacon Insurance Co.
Praetorian Insurance Co.
QBE Insurance Corp.
Stonington Insurance Co.
Travelers Indemnity Co., The
XL Insurance America Inc.
XL Specialty Insurance Co.

SCHEDULE 1(l)

Taxing Authority/Governmental/Regulatory Agencies

Minnesota, State of

Texas, State of

SCHEDULE 1(m)

Vendors

11:11 Media LLC	Bonkers Toy Co. LLC
1401 Greenbrier Parkway LLC	Bonnis Properties (Robson) Inc.
21245 26 Ave. LLC	BPR Cumulus LLC
863 Broadway LLC	BPR-FF LLC
Accellor Inc.	Brandon (Tampa) LP
Accenture International BV	BRE/Pearlridge LLC
Accessory Innovations LLC	Bridgewater Commons Mall II LLC
Acosta Sales & Marketing Ltd.	Brinton Security Services LLC
ADP Inc.	Broadstone Net Lease LLC
Afco Direct	Brookfield Property Partners LP
Alamance Retail LLC	Brooklyn Kings Plaza LLC
Alderwood Mall Holding LLC	Burbank, City of (CA), Fire Department
Algonomy Software	Cadillac Fairview Corp., The
Alvarez & Marsal Holdings LLC	California, State of, Dmv, Account
Ama Design International Co. Ltd.	Processing Unit
Ameream LLC	Cameron Advertising Displays Ltd.
American Digital Corp.	Canada, Government of, Border Service
American Door & Dock Inc.	Agency
Aon Risk Services	Canon Solutions America Inc.
Arrowhead Towne Center LLC	Capitol Light
Aspire Systems Inc.	Carlson Store Fixtures
Asset Management Technologies Ltd.	CBL & Associates LP
Attentive Mobile Inc.	CBL-T-C LLC
Audit-Tel	CBRE Inc.
Aurora World Inc.	CDW LLC
Aventura Mall Venture	Centric Beauty LLC
B. Brothers Broadway Realty LLC	Challenger Gray & Christmas Inc.
Baker & Hostetler LLP	Chicago Consumables Inc.
Basic Fun Inc.	Christiana Acquisition LLC
Battlefield Mall	Claire's Stores (401-K)
Baybrook Mall	Clinical Health Technologies
BDO USA LLP	Collegiate MDSE Group
Bellwether Properties of South Carolina LP	Columbia Mall Partnership
Benmoore Construction Group, The	Comdata Inc.
Berkeley Research Group LLC	Compucom System Inc.
Beverly Hills Teddy Bear Co.	Cornerstone OnDemand Inc.
BH Concept Inc.	Corp Del FSE
Big Apple Corp.	Crawford, County of (PA), Tax Collector
Bioworld Merchandising Inc.	Creme Shop, The
Blue Yonder Inc.	Crombie Reit
Blueprint Collections Ltd.	Crystal Run Galleria LLC
Bohannon Development Co.	Cuddle Barn Inc.

Cuerdon, David O.
Culver City Mall LLC
Data Solutions LLC
DavroPM Ltd.
Delta Dental Association
Dennis, Ashley
DLA Piper LLP (US)
DMB Holdings LLC
Dope Slimes LLC
E&Q
Easton Town Center II LLC
Eurest Dining Services
Evershine Creations Inc.
Exegistics Inc.
Fashion Centre Mall LLC
Femspro Incorporated
Forbes Taubman Orlando LLC
Fordham, Amber
France Lab Inc.
Frontstreet Facility Solutions
Fu Wah Manufactory Ltd.
Gailliard, Alida
Gallagher Bassett Services Inc.
Gateway Center Phase II
General Growth Properties Inc.
GGP Homart II LLC
GGP LP
GGP Staten Island Mall LLC
GGP/Homart II LLC
GGPLP LLC
GGPLP Real Estate Inc.
GGP-TRS LLC
GLO Document Solution Division
Global Response LLC
GMV (Mall) Owner LLC
Google Inc.
Grant Thornton LLP
Great-West Life Assurance Co., The
Haak, Lily
Harvest Forecast
HER Accessories Ltd.
Herbst, Dan
Heritage Candy Co. Inc.
High Intensity Corp.
Hip Sing Association, The
Hirewell Inc.

Horizon Group USA
Houston Galleria, The
HRE Fund IV LP
Hull Property Group LLC
HYM International Co. Ltd.
Hyperion LA
Idaho, State of, Tax Commission
Idea Group
Innovative Cosmetics
Insight Direct USA Inc.
Inspired Thinking
Inteq Corp.
Inverness
Irvine Co. LLC, The
Ivanhoe Cambridge II Inc.
Ivanhoe Cambridge Inc.
J.M. Siber Ltd. Part
Jackson Lewis PC
Jacmel Jewelry Inc.
Jazwares LLC
Jennz LLC
Jiangxi Meican
JMCR Sherman LP
Jordan Creek Joint Venture LLC
JPMorgan Chase Bank NA
JPMorgan Chase Commercial Banking
Just Play (HK) Ltd.
KBR Shawnee Mall Capital LLC
Keter Environmental Service Inc.
Kojac Fashion Accessories Ltd.
Korn Ferry US
KP IV Navy LLC
La-Kontra Corp.
Lennox Industries Inc.
License 2 Play Toys LLC
Life Insurance Co. of North America
LS BC 2 LLC
Macerich Co., The
Macerich Partnership LP, The
Macerich Vintage Faire LP
MACWH LP
Madiba Inc.
Mall at Smith Haven LLC
Mary Fashion Accessories Ent. Co. Ltd.
Master Toys & Novelties Inc.
Matson Navigation Co.

Mayfair Hotel Supply Co.
McKinsey & Co. Inc.
Meadowood Mall SPE LLC
Metropolitan Life Insurance Co.
MGA Entertainment Inc.
Microsoft Corp.
Mike Albert Leasing Inc.
Mills At Jersey Gardens/JG, The
Minnesota, State of, Department of Revenue
Miracle International Group Ltd.
MJC International Group LLC
Moac Mall Holdings LLC
Mood Media
Moose Toys LLC
Morguard Investments Ltd.
Morguard Real Estate Investment Trust
Morning Charm Ltd.
Mouri Tech LLC
Movable Ink Inc.
Moveable Inc.
Nest International Inc.
Nowe Media
NP Digital
NPN360 Inc.
OLR America Inc.
One For Fun Ltd.
Ontario Mills Ltd.
Ontrea Inc.
Opry Mills Mall LP
Oracle America Inc.
Orland LP
Oshkosh, City of (WI)
Ovative Group LLC
Oxford In Trust For Square One
Pachulski Stang Ziehl & Jones LLP
Pacific Premier Retail LLC
Pantone LLC
Penn Square Mall LP
Penta Group LLC
Perron-Roetters
Pheasant Lane Realty Trust
Phoenix Manufacturing Inc.
Pinterest Inc.
Pipsticks Inc.
Plaza Las Americas Inc.
Popsockets

Powerone Electrical Contracting Inc.
Preit Associates LP
Premium Outlets Partners LP
Premium Retail Services LLC
Pretty Woman LLC
Primaris Management Inc.
Prosek Partners Ltd.
Proudfoot, Leroy
Qingdao Classic Co. Ltd.
Qingdao Collect Jewelry Co. Ltd.
Qingdao HGC Body Jewelry Co. Ltd.
Qingdao Renfeng Jewellery Co. Ltd.
Qingdao S&J Jewelry Co. Ltd.
Qingdao Shinsung Arts & Crafts Co. Ltd.
Qingdao Wish Tree Crafts Co. Ltd.
Qingdao YM Jewellery Co. Ltd.
QRPG LP
Queens Center SPE LLC
RCS Real Estate Advisors
Reams Enterprises Inc.
Reed, Melissa
Retail Property Trust, The
Riderwood USA
Right Choice Exports
Rithum LLC
Roseville Shoppingtown LLC
Rouse Properties LP
RR Donnelley & Sons Co.
RSI International Ltd.
Safetech Enterprises Corp.
Salesforce.com Inc.
Scarborough Town Centre
SDG Dadeland Association Inc.
Sebang Chain Co. Ltd.
Sebastian, County of (AR), Tax Collector
Securitas Technology
Servicechannel.com Inc.
SG Summit LLC
Shadow Public Relations Inc.
Shalom International
Shasta Realty LLC
Shoppertrak RCT LLC
Shopping Center Associates
Simon Property Group (TX) LP
Simon Property Group LP
Simpson Thacher & Bartlett LLP

Skinnydip Ltd.
Somerset Collection LP
SOS Maintenance Inc.
Southland Holding I LLC
Southpark Mall Realty
Specialty Store Services
Spencer Stuart Inc.
Spin Master Far East
Squire Patton Boggs (US) LLP
Sreg White Marsh Mall LLC
St Judes Children's Research Hospital
St. John's Town Center LLC
Staples Inc.
Stein Saks pllc
Stickerbeans
Stonebriar Mall LLC
Studex Corp.
Sun Life Financial Inc.
Sunrise Mills MLP LP
Super League Enterprise Inc.
Superstar
Tacoma Mall Partnership
Tair JiuH Enterprise Co. Ltd.
Tanger Properties LP
Tanger Properties Ltd.
Tangoe Inc.
Tangoe Inc. 742
TB Mall at UTC LLC
Terrell Outlets LLC
Tierney Gearon Photography
Tomoka25 Ashley Park LLC
Tongyi Accessories Co. Ltd.
Transier, K. Melissa
Transier, William L.
TranzAct Technologies
TranzAct Technologies Inc.
Triangle Sign & Service
Truesource LLC
Trumbull Shopping Center #2LLC
Tysons Corner Holdings LLC
UCC Distribution Inc.
UHC Construction Services Inc.
United Techno Solutions Inc.
UPS Supply Chain Solutions Inc.
US Bank Corporate Payment
US Centennial Malls Joint Venture LLC

USPA Accessories LLC
Valley Mall LLC
VF Mall LLC
Viff Ltd.
Viking Rideau Corp.
Walmart Inc.
Wal-Mart Stores East LP
Warehouse Direct Inc.
Watershed Technology Inc.
WEA Southcenter LLC
WebFab LLC
West Edmonton Mall Property Inc.
West Farms Mall LLC
West Town Mall LLC
Westcor Realty Ltd.
Westfield, City of (IN), Police Department
Westland Garden State Plaza LP
Willowbrook Mall Holding
Wilmington, City of (IL)
WIS International
Woodfield Mall LLC
Woodland Hills Mall LLC
Workday Inc.
Workjam Inc.
XL Specialty Insurance Co.
Zambrano, Evelynmar
Zuru LLC

SCHEDULE 1(n)

Bankruptcy Judges

Dorsey, John T.
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

SCHEDULE 1(o)

Office of the United States Trustee

Attix, Lauren
Bates, Malcom M.
Casey, Linda
Cudia, Joseph
Dice, Holly
Dortch, Shakima L.
Fox, Timothy J., Jr.
Girello, Michael
Green, Christine
Hackman, Benjamin
Jones, Nyanquoi
Konde, Hawa
Leamy, Jane
Lipshie, Jonathan
McCollum, Hannah M.
McMahon, Joseph
Nyaku, Jonathan
O'Malley, James R.
Richenderfer, Linda
Schepacarter, Richard
Serrano, Edith A.
Thomas, Elizabeth
Varga, Andrew
Wynn, Dion

SCHEDULE 1(p)

363 Sale Parties

Ames Watson Capital LLC
Hilco (HMR)
[CONFIDENTIAL]

SCHEDULE 1(q)

Top 30 Creditors

Accellor Inc.
Accessory Innovations LLC
Algonomy Software
Aurora World Inc.
Benmoore Construction Group, The
BPR-FF LLC
Brookfield Property Partners LP
CBRE Inc.
Centric Beauty LLC
Creme Shop, The
Exegistics Inc.
France Lab Inc.
Frontstreet Facility Solutions
Google Inc.
Grant Thornton LLP
Heritage Candy Co. Inc.
Idea Group International (Hong Kong)
Inspired Thinking
Kojac Fashion Accessories Ltd.
Lennox Industries Inc.
Macerich Co., The
Mastercard International Inc.
Microsoft Corp.
MJC International Group LLC
Optiv Security Inc.
Ovative Group LLC
Premium Outlet Partners LP
Premium Retail Services LLC
Retail Property Trust, The
Simon Property Group LP
Studex Corp.
Tanger Properties Ltd.
United Techno Solutions Inc.
UPS Supply Chain Solutions Inc.
Waitwhile Inc.
Walmart Inc.
Workday Inc.

SCHEDULE 1(r)

UCC Members

Accellor Inc.
Brookfield Properties Retail Inc.
Inspired Thinking
Studex Corp.
Tanger Management LLC
Yumark Enterprises Corp.

SCHEDULE 1(s)

UCC Professionals

Cole Schotz PC
McDermott Will & Schulte LLP
Province LLC

Schedule 2

BDO Schedule of Relationships with Parties-in-Interest

363 Sale Parties

[CONFIDENTIAL]

Bankruptcy Professionals

KIRKLAND & ELLIS

**Banks/Lender/UCC Lien
Parties/Administrative Agents**

CITIBANK, N.A.

COMMUNITY BANK

FIRST FINANCIAL BANK

GOLDMAN SACHS

S&T BANK

Contract Counter-Parties

ADP, INC

AURA ACCESSORIES LLC

BELFOR USA GROUP, INC.

BUREAU VERITAS

FEDEX

JOHNSON CONTROLS INC.

MGA ENTERTAINMENT UK LTD

MICROSOFT EA

PROTOS SECURITY

SALESFORCE, INC.

TRIANGLE SIGN AND SERVICE, LLC

WGSN

WORKDAY

YOTTAA, INC

Debtors

CLAIRE'S HOLDINGS LLC

Insurance

LIBERTY MUTUAL

Landlords

ACADIA REALTY TRUST

AVISON YOUNG

BENTALLGREENOAK

COMPASS RETAIL

GEMINI ROSEMONT

JONES LANG LASALLE AMERICAS,
INC

KIMCO

PINE TREE COMMERCIAL REALTY

PREIT

REDICO

REGENCY CENTERS, LP

SITE CENTERS

SL NUSBAUM REALTY CO

STARWOOD CAPITAL GROUP

SIGNIFICANT EQUITY HOLDERS

GOLDMAN SACHS & CO LLC

Surety & Letters of Credit-Issuers

CITIBANK, N.A.

JPMORGAN CHASE BANK, N.A.

Top 30 Creditors

MICROSOFT CORPORATION

WORKDAY, INC.

UCC Professionals

MCDERMOTT WILL & SCHULTE LLP

Vendors

ACCENTURE INTERNATIONAL

ADP INC.

ALVAREZ & MARSAL HOLDINGS, LLC

BAKER & HOSTETLER LLP

CDW LLC

DLA PIPER LLP (US)

JACKSON LEWIS P.C.

JPMORGAN CHASE BANK, N.A.

MCKINSEY & COMPANY, INC.
MGA ENTERTAINMENT INC.
PINTEREST, INC.
PREIT ASSOCIATES LP

Vendors cont.

SALESFORCE.COM.INC.
SECURITAS TECHNOLOGY
SIMPSON THACHER & BARTLETT LLP
ST JUDES CHILDREN'S RESEARCH
STAPLES INC.
TRIANGLE SIGN AND SERVICE